

## The Evening Herald.

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### THE INHERITANCE TAX.

WHILE we know what has raised the present exigency of the government for more revenue, the greatest concern of the people is the means that will be taken to raise the required amounts to meet the necessities. The real science of taxation is equity of imposition, and the placing of the burden on those objects that have the greater ability to pay. One of these forms of taxation is now in force, and is likely to remain a permanent source of revenue for the government, the income tax. It will be a fair and just tax as long as it does not penalize prosperity. That is, so as it affects income able to bear the tax without inconvenience.

The Democratic party in its perplexity has been searching for a "popular tax" that concerns the fewest people and works the least hardships. The suggestion of lowering the exemption of taxable incomes will not be popular, but the offering of an inheritance tax will not only be popular but more productive. It would simply be a tax on the accumulations of wealth acquired by inheritance, the unearned increment of beneficiaries. It would be based, as has been pointed out by its advocates in congress, upon the proper theory of excess taxation, whereas the income tax only partly and not in full equity conforms to a just theory.

Senator Sherman of Illinois has struck the right note in opposing Secretary McAdoo's plan for reductions of income tax exemptions to a point where it reaches the bread line, or the income required for living necessities and where it threatens a tax on earning capacity. Senator Sherman is outspoken for the inheritance tax, pointing out that Great Britain derives about \$125,000,000 annually from this tax. Nearly all the nations of continental Europe make the inheritance tax a source of revenue. He intelligently dwells on the possibilities of such a tax.

The wealth of this country is over \$187,000,000,000. It is constantly passing by inheritance or will. It is a proper subject for excise taxes. Estates can be classified so that smaller ones will be exempted. Much the same reason ought to pervade an inheritance tax as that found in an income tax. After the living line shall have passed estates ought to become a source of revenue for the government emergencies. The precedent has already been set in direct taxation by the act of October 22, 1914, recently extended by joint resolution. From \$100,000,000 to \$150,000,000,000 can be collected annually from an inheritance tax. An equal division of this with the states would collect from \$50,000,000 to \$75,000,000 for the government.

There is another point. There are some expatriates who have come to believe that the United States is not the place for "a gentleman to live in," and they spend American dollars for the support of foreign governments. Baron Astor is a notable example. He pays taxes in England with the proceeds of his American inheritance. He pays nothing but property tax on his New York property holdings. He doesn't even pay that. His tenants pay it. Baron Astor and his like would be caught by the inheritance tax. Why shouldn't they? They contribute nothing to this country and take much from it.

### MILK AS A MONEY-MAKER.

IN ANY discussion of the world's market basket the importance of milk cannot be overlooked. In the United States alone we produce more than six billion gallons a year. This is an average of nearly one gallon per cow a day. Exclusive of the milk and cream consumed on the farms of the country (which, by the way, represents the bulk of our production), our dairy products are worth \$400,000,000 a year.

In other words, they are worth enough to build a Panama canal and pay for the maintenance of the American army and navy every year.

Only one-third of all the milk produced in the United States is sold from the farm. Much of that which remains is used for domestic purposes there, although a billion pounds of butter is proudly exhibited by the American farm as one of its by-products. The total production of butter

in the United States is around 1,700,000,000 pounds. While ten out of every seventeen pounds of our butter is produced on the farm, nearly all of our cheese is made in factories.

Milk is used everywhere that man lives, and it is secured from many different kinds of animals. Around the Arctic ocean the Laplander milks his reindeer and treases the milk into blocks to keep until needed; in the desert regions of Asia and Africa the natives drink the milk of camels and donkeys; in western Asia there are wandering Tartar tribes who live largely on mare's milk. In many countries the goat is the poor man's cow, while sheep milk is widely used in the manufacture of cheese in Europe.

In recent years Russia has built up a large dairying industry in Siberia, and before the war express trains, sweeping across two continents, carrying nothing but dairy products, were a striking object lesson of the world's craving for butter and cheese. The Chinese, Koreans and Japanese use comparatively little milk, their countries being too populous to admit of the keeping of many cows.

Little Denmark leads all the countries of the world in the exportation of dairy products, and Danish butter is known wherever good living is enjoyed. Danish dairymen have been imported to all parts of the temperate world to teach the secrets of high-class dairying.

The volume of butter which in normal times reaches the channels of international trade amounts to 728,000,000 pounds, which is less than half of the better production of the United States alone. The per capita consumption of butter in the United States is about 17 pounds. On the same basis Germany would consume 1,139,000,000 pounds. In 1913 that country imported 122,000,000 pounds more than it exported.

It will be seen from this that if she normally uses as much butter as we do her shortage would be 19.7 per cent. However, Norway, Sweden, Denmark and Holland have about 326,000,000 pounds to export annually, while Austria-Hungary has a surplus of 4,000,000 pounds. In normal times England takes three-fifths of the world's surplus of butter; in 1912, out of 728,000,000 pounds moving in international commerce, the United Kingdom took 435,000,000 pounds.

There are no world statistics of the production of cheese, except of that part moving in international trade. The United States annually produces about four pounds per capita. The total amount imported by all the countries of the world is 531,000,000 pounds, of which the United Kingdom takes 250,000,000, Germany 47,000,000 and Austria-Hungary 13,000,000. Bulgaria exports 7,500,000 pounds, and Holland and Switzerland have 100,000,000 pounds to give a cheese hungry world.

### AFTER THE WAR.

THE outcome of our efforts to meet competition in foreign trade after the war will rest on certain elemental factors," says Dr. Edward E. Pratt, chief of the bureau of foreign and domestic commerce. "Trained men; the ability to finance foreign trade; the adoption of a conventional tariff system; the building of a merchant marine. Let us take a brief account of stock. The United States has made some preparation for peace, and there are other preparations planned and under way.

"Under the federal reserve act and with the creation of the federal reserve board our financial resources are for the first time in our history mobilized for foreign trade. The federal trade commission opens up another avenue of approach to the goal of a better and bigger business. We look to it to make more stable the conditions of business in this country, and hence better prepared. Definite, constructive work in advancing foreign trade is being done by the bureau of foreign and domestic commerce. It stands on its record of actual, definite results achieved. Now we come to two arms of the service which do not exist, but which if the public desires will soon come into existence. The creation of a practical shipping board will do much to make possible the establishment of a merchant marine. The establishment of this board is a very important part of our preparation for peace, and a part which we cannot delay safely. Finally, we must have a tariff board. It is another link in our chain of preparedness for peace and it is a link that should be added soon.

"For one believes that the United States is entering upon a new period in her economic history. There was a time when the United States consisted of a few struggling colonies on the Atlantic coast. She gradually expanded into a great agricultural nation, and of late we have developed industrially and our manufactures have become important. Now we are entering upon a period of international commerce when the United States will take her position at the head of the commercial nations of the world."

## The Commission Form; Why It Is A Good Thing for Albuquerque

(Abstract of an Address Delivered in the Broadway Christian Church Sunday Night, by Rev. Randolph Cook.)

What the commission form of government is, what it means, and what it has accomplished, was the theme of a sermon-lecture in the Broadway Christian church last night. The address, a resume of which is here given, points out the essentials of the plan, and answers in advance many of the objections raised against it. Mr. Cook has been quite a student of the subject, and is enthusiastic in his belief that the commission plan, in some degree, would be the thing for Albuquerque. He said in part:

The first city was built by a murderer, and the evil influences which still cling to it, and developments in recent years, in cities like San Francisco, Pittsburgh, Philadelphia and St. Louis have awakened the country to the danger of our cities, as they affect the politics of the nation.

Within the last twenty-five years the tide of immigration from the country to the city has been one of the phenomena of our rapid development. A few facts will serve to emphasize this. New York was founded in about 1614, and after about 175 years of history had gained a population of 33,000; during the next fifty years it gained 250,000; during the following thirty years it increased to 620,000, and the period from 1869 to 1890, the increase was 559,000. The gain during the last short period was twenty-six times as large as the first long period, and the rate of gain 298 times as great. In 1890 the United States had six cities with a population of over 100,000. In 1900, it had 236 such cities, and in 1909, 445. In 1909 four per cent of the population lived in the city; in 1909 thirty-three per cent. A few years ago, a man died, who was the first white child born in Chicago; there were five small frontier dwellings there at his death, and almost within his memory, it had been established with almost 2,000,000 people. Toronto, Montreal, London, Berlin, St. Petersburg, Moscow, Cairo, Bombay, Tokyo, Osaka all show a most remarkable growth during this period. This indicates that the problem of the cities is a world-wide one.

At the present rate of increase in the United States, there will be 21,000,000 more people living in our cities in 1940 than in the country. That means that in another quarter of a century, the cities will dominate the nation, and a republican form of government will be on trial for its life.

Along with this great growth have come the evils of our cities, such as fraud, graft and the "boss," with their attendant evils. Occasionally there has been an attempt at reformation, but these have only resulted in temporary relief, and soon the old "gangs" were again in power. With this condition, came the "boom" in New York, Cincinnati, Philadelphia and elsewhere, who have been established in city and state conventions, dictating the nomination and election of candidates. Good men lost hope; reformers gave up and quit. Others saw in the situation the ominous warning that in a few years the cities would dominate the land, so they kept up the fight, aided by the newspapers they have aroused the nation.

At this juncture a prominent southern city, Galveston, through a disaster which started the nation seemed to have stumbled upon a plan which bids fair to open a way for the solution of our difficulties. This was in 1906. In 1907, Des Moines took up the plan, with certain additions, modifications and changes, as a result, the attention of the nation has been directed to it. To date, about 200 cities, ranging in population from 3,000 to 200,000 have adopted the plan. These cities are to be found in every section of the union, and the plan has been adopted in a workable everywhere, and thereby answers many of the senseless objections to it. With these facts in mind, let us ask:

1. What is the commission form of government? It is simply the organization of the affairs of the city in such a manner as to put the city's business in the hands of a commission (or committee) elected for the entire city, and who give their entire time to the work. The management is the same as a board of directors meeting to discuss the best way to manage the affairs of their company, or bank. At present, the city is divided into wards, with members of the council elected from each, and a mayor elected by the city at large, meeting twice a month for an hour or two at a time. After all is said in favor of the old system, it must be admitted that the most competent men are not always chosen for office, but usually the ones who can poll the most votes. Hence we need not be surprised at the disappointing results are often unsatisfactory.

Under the commission plan a man must have some education and ability to be at the head of a department; hence, a man with a worthy ambition, and zealous to make a record. The salary is usually such that competent men will aspire to the positions in the various departments. Dividing the affairs of the city into departments, secures three things: (1) Democracy, for, in the best sense, the people rule. (2) Efficiency, for better men are secured for office. (3) Responsibility, for by reason of the recall feature, the commissioners are directly responsible to the voters, and failure of office will speedily be reprimanded. If a citizen has a complaint to make, or a favor to ask, all he has to do is to see the man who is responsible for that department. This is much more convenient than running around and hunting up a dozen councilmen, and wait a week or two for them to meet before you can get a hearing. Under the commission form, the commissioners usually meet every day.

The ward system has been tried, and if the experience of nearly all of our cities, large and small, means anything, it is utterly inadequate, to the needs of today. No matter how the wards are arranged, some will inevitably elect weak men, and others may be vicious and incompetent. The result is an appeal to local prejudice, graft and crime. Witness St. Louis, Chicago, San Francisco.

(1) Now the commission form re-

gards the city as a unit—a logic which is irresistible. The city is physically, socially and economically a unit; it ought to be so in its government. The advantages which may be mentioned are as follows: (1) A man who is "good for our world" will be good for the entire city. (2) Our general interests are greater than local neighborhood, or ward interests. (3) Public sentiment, if unified, succeeds in doing things. (4) It compels the officer to take a larger view of his duties. (5) This is best for the officer and best for the city. (6) The recall feature, which the citizens have, is conducive to after-election virtues. (7) The city, being thus recognized as a unit can act quickly in an emergency.

(2) The commission form eliminates parties, prejudice in local affairs. This may be accomplished: (1) by the headless ballot; (2) eliminating the party caucus or convention; (3) any citizen can become a candidate; (4) there are no appeals to "vote her straight boss"; (5) false issues are kept out; (6) discussion in the campaign turns from offensive partisan personalities to the real good of the city. This alone is a great desideratum.

(3) The commission form is directly responsible to the people. Now, any business to be efficient must be organized on correct principles; correct principles imply a division of the work, under responsible heads. This cannot be successfully done under our present system, for our cities are too poorly paid and cannot give much time to the city; (4) he must look after his private affairs and this means that very often important city affairs are neglected. The advantages from the plan here are: (1) A division of the work into departments, with competent heads; (2) certain work delegated to certain men for responsibility, ability, and the people know where to place either blame or credit; (3) it shows the citizen where to look for aid or redress, as occasion demands; (4) the commission publishes a record of its proceedings that the citizen may be fully informed.

4. The commission form is a good thing because it establishes the supremacy of the people. "Graft" study reveals the fact that what is needed to cure our ills is not less democracy but more of it. The commission form accomplishes this by: (1) an organization so simple that a child can understand it; (2) by the election of referendum, and recall. This firmly places the people in control of their own affairs as certainly and securely as a man controls his own business.

5. The commission form is a good thing because publicity is guaranteed by law. "Grafters" fear this. The commission form guarantees (1) that everything is done in the open; (2) the minutes of every meeting are published; (3) every ordinance, whatever sort, is published and scrutiny invited; and (4) detailed monthly and yearly reports are required. Unquestionably these things will result in good.

6. The commission form places all commissioners and employees on the merit system. This is as it should be. If civil service is a good thing for the state and nation it is a good thing for the city. The "spoils system" will ultimately wreck our institutions.

7. The commission form contains safeguards for and against public service corporations. This is an advantage (1) to the public because they know they are not being robbed; (2) to the corporation, for they are not publicly advertised as a bunch of thieves.

8. How does the commission plan work? The best answer to this is found in the cities that have tried it. Of almost 200 cities now working under the plan, not one of them has expressed a desire to go back to the old system, not one of them has had a graft exposure. This is overwhelming proof of its worth. In America we claim to be governed by the testimony of competent witnesses. If this principle was applied to this question, victory would soon be nationwide.

9. What are the results achieved by the plan? "By their fruits ye shall know them." Every city where the plan has been tried reports a revival of public spirit and an improvement as the result of the better conditions that prevail. Witness San Diego, Dallas, Houston, Galveston, Des Moines, Leavenworth, Cedar Rapids, and a host of others.

In closing the speaker referred to the fact that the supreme court of the United States had upheld the plan, and expressed the belief that it would, in some form, ultimately be generally and widely adopted by the cities in all parts of the country. At the close of the service, the meeting was thrown open to the audience, who asked a number of questions, the same being answered by Rev. Cook.

### STRAIN TOO GREAT.

Hundreds of Albuquerque Readers Find Daily Toil a Burden.

The hustle and worry of business men. The hard work and stooping of workmen.

The woman's household cares. Often weaken the kidneys. Backache, headache, dizziness.

Kidney troubles, urinary troubles—frequently follow.

An Albuquerque citizen tells you what to do. H. B. Schuster, 3006 South Edith street, Albuquerque, says: "In my work I sometimes do heavy lifting. This constant strain began to tell on me. Sharp twinges shot through the small of my back and I had headaches and dizzy spells. I was in bad shape. I had often heard Doan's Kidney Pills recommended and I gave them a trial. The first box strengthened my kidneys and drove away all the aches and pains. Since then I have taken Doan's Kidney Pills when I have needed a good kidney medicine and they have never failed me."

Price 50c at all dealers. Don't simply ask for a kidney remedy—Get Doan's Kidney Pills—the same that Mr. Schuster had. Foster-Milburn Co., Props., Buffalo, N. Y.

## SPECIAL WARDEN SYSTEM FAILURE, SAYS BIOLOGIST

George Willets, Special Agent of Biological Survey, Holds That Game Protectors Should Be Employed.

Carlsbad, N. M., Feb. 28.—That the warden system of protecting game, as practiced in New Mexico, is fundamentally doomed to failure, was the statement here of George Willets, special agent of the biological survey. Mr. Willets also to exposed the extinction of antelope in the state, saying they did not thrive even when carefully protected.

Mr. Willets was quoted as follows: "I think the special warden system which you have in New Mexico very unsatisfactory so far as it works out for the protection of the game. The office of George Willets, special agent of the biological survey, and no man in business can afford to take the job at the present rates paid for such work. The game warden should make his calling his business and not depend on it to fill in odd hours. As a business man he can not afford to anticipate other business men, but should have a permanent income from the state. There are enough people hunting and fishing in New Mexico to support a competent set of game wardens, and even if the license funds now are not sufficient, it would need but a small raise in the cost of licenses to finance them properly. California has the paid warden system, and it works out very well. They have resident wardens, and also send in men to operate in communities where they are not known."

"I understand that a game refuge is planned in the mountains west of Carlsbad. What is the general sentiment in regard to it?" The agent was told that all so far were heartily in favor of the proposed game preserve, and that some were advocating an extension of the preserve to include the whole forest. "I don't approve of putting the whole forest in a preserve," said Willets. "Game is here to shoot in moderate quantities, and deer if given half a chance will take care of themselves. The hunter should be given some money in providing refuge, for he pays a liberal license in order to get his buck. I have no fear of the deer situation, anyhow. Take for instance, Vermont. Thirty years ago there wasn't a deer in the whole state. Hunters had just naturally cleared them out. But the people wanted deer and they sent away and got twelve, and set them at liberty in the Vermont forests, and took care that no one harmed them, and this year there were nearly five thousand deer killed in that state alone. That shows a deer will go toward producing their increase. They are just the opposite of antelope. That prairie

little plains animal is doomed to extinction. I fear, for even in localities where they are absolutely protected, they do not increase. Natural causes will lessen their numbers, even if not another gun is fired at them. No, I am afraid that the antelope is going to join the buffalo and the passenger pigeon as a traditional game animal."

The department is particularly interested in protecting the water birds, and the migratory bird law is helping wonderfully. But the chief difficulty in the duck situation seems to be that the breeding grounds are settling up rapidly, and the birds consequently disturbed while propagating. The biological survey follows the migrations of birds very carefully, and now knows where practically every species of bird lives at through the year.

"Turkeys are getting scarce," said the agent, "but by trapping wild stock in Mexico we can replenish this supply. We tried the experiment of hatching wild turkey eggs under barn fowls, but it didn't work out as we expected. The young wild turkeys wouldn't go away at all. We tried to drive them out of the barn yard, but they refused to leave, and we had a bunch of domesticated birds on our hands in much less time than we expected. But if the turkey is protected, it will increase. They do not come under the migratory act, however, and are strictly up to the state authorities."

The biological survey man said that it required a wet spring for the quail to breed in numbers, for they were not so apt to mate in dry weather. Mr. Willets will be in Carlsbad until some time in March.

## MANY STOCKMEN BUY STATE LAND AT SALE HELD IN DEMING

Deming, N. M., Feb. 25.—Many stockmen were among the purchasers of state land at the sale held in Deming Saturday, when Captain Fred Miller of the state land office sold at public auction 21,181.62 acres of state lands. Only two of the parcels brought over \$2 an acre and none of the land was permitted to go for less. The list of buyers follows:

The Diamond A Land and Cattle company, 280 acres and 320 acres, \$2; Mike Bordenet, 903.81 acres, \$2; E. Watson, 560 acres, \$2; E. H. Cass, 232.44 acres, \$2; Albert Lindner, 4,182 acres, also another tract, at \$2; E. Engeldorf, 160 acres, and 1,259 acres, \$2; Lemon Troupes, 480 acres, \$2; Frank Overman, 129.31 acres, \$2; Mr. Thompson, 160 acres, \$2; Walter

Powder, 320 acres, \$2; Hall Brothers, 9,155.93 acres, \$2; M. Portwood, 80 acres, \$2; J. N. Upton, 1,160 acres, \$2; F. W. Henson, 160 acres, \$2; I. C. Peterson, 120 acres, \$2; J. H. Tiley, 160 acres, \$2; Al Kuntz, 160 acres, \$2; D. D. Wannum, 220 acres, \$2; H. E. Yarnor, 219.74 acres, \$2; Martha Haskin secured 640 acres at \$5.25 per acre after spirited bidding. George E. Coon, 160 acres, \$2; Mr. Poffler, 160 acres, \$2; Harry Chaudler, 240.41 acres, \$2; R. E. Van Horn, 80 acres at \$3.05; Mr. Bassett, 160 acres, \$2; J. Windress, 160 acres, \$2; J. A. Chittick, 160 acres, \$2.

## FOR SALE

2-Story Brick Residence in Highlands, good location, 7 rooms, bath room fully equipped, electric lights, gas and water on both floors, front and back porches, vines, outbuildings, large lot 75x142 feet. This property is well worth \$3,500.00. On account sickness necessitating change of climate, it will be sacrificed at \$2,750.00 if sold during the next ten days. No further chance.

J. E. ELDER, 209 West Gold

## Tomorrow IS CHILDREN'S DAY

### One Hundred Story Books Free

"THE QUILLIVERS' RIDE"—By CLAUDE WETMORE

A charming story for boys and girls of the adventures of the wee QUILLIVERS in BIG FOLKS' LAND—a story that will hold any child's interest to the very end and teach a lesson of life-long value.

The first 100 boys and girls who present THE MAJESTIC RANGE SALESMAN at our store, between 3 and 5 p. m. TUESDAY, written answers to the following questions will receive this fascinating story book FREE.

1. What range is your mother now using?
2. Give names of anyone you know needing a new range.
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The boy or girl giving the neatest and best answer to the third question may select any \$1.00 article from our stock in addition to the Souvenir.

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Don't be discouraged if you are not one of the 100 to get the story book. You will receive a MAJESTIC PUZZLE CARD that will afford you many hours of amusement.

Be sure to have your answers ready to hand in at our store TUESDAY afternoon between 3 and 5. They must be WRITTEN if you wish to receive a souvenir or prize.

## WALKING CAKE DAY, Tuesday of Exhibition Week

### Everybody Invited

Don't miss this wonderful exhibition. The Majestic Walking CAKE will be baked in a MAJESTIC RANGE airtight oven in the morning. In the afternoon about 3:30 twenty-five ladies will stand on two 12-foot planks placed on the cake and crush it flat. In 5 minutes it will rise to its natural height, when it will be cut and served.



\$8.00 Set of Either Granite and Copper Ware or Aluminum Ware Free With Every MAJESTIC RANGE Sold This Week.

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